said Prince George's County outside of the boundaries of the incorporated towns or cities and Special Improvement Districts [, provided that a petition requesting any of said improvements shall be presented to the County Commissioners signed by the owners of at least 51% of the abutting front footage of the property adjoining the roadways, alleys, curbs, sidewalks or gutters to be improved. after a determination that said improvements are necessary and desirable. IT IS PROVIDED, HOWEVER, THAT BEFORE ANY SUCH DETERMINATION IS MADE THE COUNTY COMMISSIONERS OF PRINCE GEORGE'S COUNTY SHALL GIVE AT LEAST TWO WEEKS NOTICE BY LETTERS WRITTEN TO THE ASSESSED OWNERS OF RECORD OF ALL ABUTTING PROPERTY PRO-POSED TO BE SUBJECT TO AN ASSESSMENT FOR SAID IMPROVEMENTS AND MAILED TO SUCH OWNERS THEIR ADDRESSES AS ARE SHOWN ON THE ASSESSMENT RECORDS OF PRINCE GEORGE'S COUNTY, AND ALSO BY ADVERTISEMENT, PUBLISHED AT LEAST ONCE A WEEK FOR TWO SUCCESSIVE WEEKS IN ONE OR MORE NEWS-PAPERS PUBLISHED IN PRINCE GEORGE'S COUNTY WHICH HAS A CIRCULATION IN THE AREA AFFECTED, WHICH LETTER AND ADVERTISEMENT OR NOTICE SHALL STATE THE DATE ON WHICH SUCH DETERMINATION BY A HEAR-ING SHALL BE MADE AND GIVING A BRIEF DESCRIPTION OF THE PROPOSED IMPROVEMENTS, AND WARNING ALL ABUTTING OWNERS TO APPEAR AT A TIME AND PLACE STATED IN SAID LETTER, ADVERTISEMENT OR NOTICE, TO SHOW CAUSE, IF ANY THERE BE, WHY SUCH IMPROVE-MENTS SHOULD NOT BE MADE AS PROPOSED.

(b) The Board of County Commissioners shall, by proper ordinance or resolution, adopt all necessary rules and regulations for the construction, maintenance or operation of said improvements and shall fix the time and manner of payment. THE COUNTY COMMIS-SIONERS SHALL HAVE THE AUTHORITY TO DEFER FOR A PERIOD OF TIME, NOT TO EXCEED FIVE YEARS, THE PAYMENT OF SUCH SUMS OF MONEY ON SAID ASSESSMENTS APPLICABLE TO THE PAYMENT OF PRINCIPAL; AND MAY COLLECT ONLY SUCH SUMS AS MAY BE DETER-MINED TO BE INTEREST CHARGES ON THE PRINCIPAL INDEBTEDNESS AND CHARGES AGAINST THEERTY AFFECTED. All special assessments or taxes levied by the said Board of County Commissioners shall be treated in all respects as county taxes collected by the County Treasurer, and shall have all of the priorities and lien rights of county taxes. Whenever the Board of County Commissioners shall be required to make any special assessment against abutting land for street improvement, whether for the construction of roadways, sidewalks, curbs or gutters and/or storm drainage, any or all of them, and such lot is located at the intersection of two streets and is what is known as a corner lot, the Board of County Commissioners shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvement abuts on the front of such lot, and in case the improvement abuts on the side of such a lot, the assessment made for such improvement against the lot shall be for one-half of the number of linear feet of the side of said lot, not to exceed a total exemption of fifty linear feet, and for the purpose of assessment the